

## Message Text

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44

ACTION EB-07

INFO OCT-01 EUR-12 ISO-00 OES-03 L-02 INR-07 H-01 PM-03

SAM-01 SP-02 PRS-01 RSC-01 SS-15 /056 W

----- 011977

P R 131525Z JAN 75

FM AMEMBASSY ROME

TO SECSTATE WASHDC PRIORITY 8969

INFO AMEMBASSY ANKARA

AMEMBASSY BONN

AMEMBASSY BRUSSELS

AMEMBASSY BERN

AMEMBASSY COPENHAGEN

AMEMBASSY DUBLIN

AMEMBASSY LONDON

AMEMBASSY LUXEMBOURG

AMEMBASSY MADRID

AMEMBASSY OTTAWA

AMEMBASSY PARIS

AMEMBASSY THE HAGUE

AMEMBASSY TOKYO

AMEMBASSY STOCKHOLM

AMEMBASSY VIENNA

USMISSION EC BRUSSELS

USMISSION OECD PARIS

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STADIS//////////

E.O. 11652: N/A

TAGS: ENRG, IT

SUBJECT: ENERGY - ITALY: DOMESTIC TAXES ON PETROLEUM AND PETROLEUM  
PRODUCTS

REF: STATE 001950

1. INFORMATION REQUESTED PARA 2 REFTEL CONTAINED PARA 2-8 BELOW,  
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CONVERSION FACTORS AND NOTES CONTAINED PARA 9.

EXCHANGE RATE: US DOLLARS 1.00 - 660 ITALIAN LIRE  
 ALL BASE PRICES ARE EX-RIFINERY, OR F.O.B. PORT OF ENTRY.

## 2. LIQUIFIED PETROLEUM GASES (FOR MOTORVEHICLES)

	BASE	MANUFACTURING	V.A.T. 12 PERCENT
	PRICE	TAX (A)	(B)
LIRA / MT	130.730	182.170	37.548
CENTS US GAL.	26,97	37,42	7,72

## FOR COMBUSTION AND BOTTLING INDUSTRY

LIRA/MT.	130.730	20.000	18.088
CENTS/US GAL.	26,97	4,09	3,79

## FOR BOTTLING INDUSTRY TO CONSUMER

LIRA/MT.	130.730	20.000	9.044 (C)
CENTS/US GAL.	26,97	4,09	1,81

## 3. GASOLINE - 98/100 O.N. (PREMIUM) (D)

LIRA/MT.	131.270	230.700	43.436
CENTS/US GAL.	41,21	72,27	13,63

## 4. KEROSENE FOR HEATING (E)

LIRA/MT.	70.150	3.500	8.838
CENTS/US GAL.	25.77	1,21	3,18

## 5. FUEL OIL

## FLUID

LIRA/MT.	54.650	3.500	6.978
CENTS/US GAL.	26,21	1,67	3,33

## HEAVY

LIRA/MT	48.200	800	5.880
CENTS/US GAL.	24,09	0,3	2,9

## RESIDUAL - HIGH SULPHUR CONTENT (F)

LIRA/MT	NA	350	EXEMPTED
CENTS/US GAL.	NA	0,0019	"

## RESIDUAL - LOW SULPHUR CONTENT (F)

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LIRA/MT	NA	50	"
CENTS/US GAL.	NA	0,00027	"

## 6. LUBRICANTS (SAE 10 / 50 TYPE)

LIRA/MT.	120.000	99.000	26.280
CENTS/US GAL.	58,18	48,03	12,73

## 7. GASOIL FOR HEATING

LIRA/MT	69.500	3.500	8.760
CENTS/US GAL.	27,42	1,36	3,46

GASOIL FOR COMBUSTION ENGINES

LIRA/MT	69.500	124.000	23.200
CENTS/US GAL.	27,42	48,94	9,10

8. CRUDE OIL

CRUDE OIL IS EXEMPTED FROM IMPORT TAX BUT IS SUBJECT TO V.A.T. 12 PERCENT BASED ON VALUE DECLARED AT CUSTOM.

CRUDE OIL USED AS A FUEL WITHOUT FURTHER PROCESSING AND REFINING, IS SUBJECT TO \$37,87 PER TON BORDER TAX AND V.A.T. 12 PERCENT.

9. NOTES

(A) - MANUFACTURING TAX (IMPOSTA DI FABBRICAZIONE) IS A FIXED AMOUNT ADDED TO BASE PRICE. IF PRODUCT IS IMPORTED, A BORDER TAX (SOVRAIMPOSTA DI CONFINE) IS APPLIED IN LIEU OF MANUFACTURING TAX AND IS THE SAME AMOUNT.

(B) - V.A.T., EQUALS VALUE ADDED TAX (IMPOSTA SUL VALORE AGGIUNTO), OF 12 PERCENT IS COMPUTED ON BASE PRICE PLUS RPT PLUS MANUFACTURING TAX.

(C) - V.A.T. IS REDUCED TO 6 PERCENT ONLY IN THIS CASE.

(E) - GASOLINE BASE JET FUEL OR "JP4" (3/4 GASOLINE AND 1/4 GASOIL) IS EXEMPTED FROM MANUFACTURING TAX AND V.A.T. WHEN USED BY CIVIL AVIATION. IF USED BY DEFENSE ADMINISTRATION, IS SUBJECT TO PAYMENT OF MANUFACTURING TAX IN THE SAME AMOUNT OF GASOLINE UP TO AN ANNUAL QUOTE OF 18,000 M.T. THE QUANTITY OF "JP4" EXCEEDING THE ABOVE LIMITED OFFICIAL USE

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QUOTA IS SUBJECT TO A REDUCED MANUFACTURING TAX OF US CENTS 7 PER US GALLON.

(E) - KEROSENE BASE JET FUEL OR "ATK" (3/4 KEROSENE AND 1/4 GASOLINE) IS EXEMPTED FROM MANUFACTURING TAX AND V.A.T. WHEN USED BY CIVIL AVIATION. IF USED BY DEFENSE ADMINISTRATION, IS SUBJECT TO PAYMENTS OF MANUFACTURING TAX IN THE AMOUNT OF US CENTS 21,97 PER US GALLON UP TO AN ANNUAL QUOTA OF 17,000 M.T. THE QUANTITY OF "ATK" EXCEEDING THE ABOVE QUOTA IS SUBJECT TO A REDUCED MANUFACTURING TAX OF US CENTS 2,20 PER US GALLON.

(F) - USUALLY USED IN REFINING PLANTS ONLY.

CONVERSION FACTORS USED:

1. L.P.G. - 1 M.T. EQUALS 735.92 US GALLONS
2. GASOLINE - 1 M.T. EQUALS 483.44 US GALLONS
3. KEROSENE - 1 M.T. EQUALS 413.55 US GALLONS
4. FUEL OIL -
  - FLUID - 1 M.T. EQUALS 315.99 US GALLONS
  - HEAVY - 1 M.T. EQUALS 303.69 US GALLONS
  - RESIDUAL - 1 M.T. EQUALS 275.48 US GALLONS
5. LUBRICANTS - 1 M.T. EQUALS 312.60 US GALLONS
6. GASOIL - 1 MMT. EQUALS 384.17 US GALLONS

10. AVERAGE ANNUAL YIELD FROM A BARREL OF CRUDE OIL:

GASOLINE 13.0 PERCENT  
FUEL OIL 59.0 PERCENT  
GAS OIL 21.0 PERCENT  
L.P.G. 2.4 PERCENT  
KEROSENE 3.9 PERCENT  
LUBRICANTS 0.7 PERCENT  
100.0

SOURCE: ESSO ITALIANA S.P.A. - ROME

NOTE: FIGURES OBTAINED ESSO ITALIANA WHICH PRESUMABLY REFLECT  
SPECIFIC MARKETING, CRUDE CHARACTERISTICS ESSO OPERATIONS.  
EMBASSY WOULD ADVISE CAUTION ATTRIBUTING THIS MIX ENTIRE COUNTRY.  
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## Message Attributes

**Automatic Decaptioning:** Z  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** ENERGY, PETROLEUM, PETROLEUM PRODUCTS, DATA, TAXES  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 13 JAN 1975  
**Decaption Date:** 28 MAY 2004  
**Decaption Note:** 25 YEAR REVIEW  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** GolinoFR  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
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**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
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**Document Unique ID:** 00  
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**Errors:** N/A  
**Film Number:** D750012-0957  
**From:** ROME  
**Handling Restrictions:** n/a  
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**Legacy Key:** link1975/newtext/t19750157/aaaabxry.tel  
**Line Count:** 193  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ACTION EB  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** STADIS  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 4  
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**Previous Handling Restrictions:** STADIS  
**Reference:** 75 STATE 001950  
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Margaret P. Grafeld  
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**Status:** NATIVE  
**Subject:** ENERGY - ITALY: DOMESTIC TAXES ON PETROLEUM AND PETROLEUM PRODUCTS  
**TAGS:** ENRG, IT  
**To:** STATE  
**Type:** TE  
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